

Top Grade Site Management
3407 58th Street
Hamilton MI 49419

IB Compost
10501 Fillmore Street
Zeeland MI 49464

May 14, 2012

Re: Composting

Dear Bernice Berens;

Michigan does not have an abundance of topsoil available for resale so Top Grade has been using compost as a replacement for topsoil. This has been working very well for us. We are also blending compost with poorer soils which also makes great topsoil. We sell 25,000 cubic yards of topsoil products annually which now with IB Compost's supply we can substitute most of our topsoil products with compost and compost blends. This allows us to conserve precious topsoil reserves and use a renewable product. The loss of IB Compost would be detrimental to future sales of topsoil.

Sincerely,



Arlyn Arendsen
Office Manager/Estimator